

Exhibit 10

**United States Bankruptcy Court
District of Arizona**

IN RE:

Case No. **2:11-bk-26500****LIPIN, NILES SANFORD**Chapter **11**

Debtor(s)

AMENDED SUMMARY OF SCHEDULES

Indicate as to each schedule whether that schedule is attached and state the number of pages in each. Report the totals from Schedules A, B, D, E, F, I, and J in the boxes provided. Add the amounts from Schedules A and B to determine the total amount of the debtor's assets. Add the amounts of all claims from Schedules D, E, and F to determine the total amount of the debtor's liabilities. Individual debtors also must complete the "Statistical Summary of Certain Liabilities and Related Data" if they file a case under chapter 7, 11, or 13.

NAME OF SCHEDULE	ATTACHED (YES/NO)	NUMBER OF SHEETS	ASSETS	LIABILITIES	OTHER
A - Real Property	Yes	1	\$ 165,600.00		
B - Personal Property	Yes	3	\$ 43,705.00		
C - Property Claimed as Exempt	Yes	1			
D - Creditors Holding Secured Claims	Yes	1		\$ 237,249.30	
E - Creditors Holding Unsecured Priority Claims (Total of Claims on Schedule E)	Yes	1		\$ 0.00	
F - Creditors Holding Unsecured Nonpriority Claims	Yes	4		\$ 5,441,895.36	
G - Executory Contracts and Unexpired Leases	Yes	1			
H - Codebtors	Yes	1			
I - Current Income of Individual Debtor(s)	Yes	2			\$ 5,133.00
J - Current Expenditures of Individual Debtor(s)	Yes	2			\$ 3,464.45
TOTAL		17	\$ 209,305.00	\$ 5,679,144.66	

IN RE LIPIN, NILES SANFORD

Case No. 2:11-bk-26500

Debtor(s)

(If known)

AMENDED SCHEDULE D - CREDITORS HOLDING SECURED CLAIMS

State the name, mailing address, including zip code, and last four digits of any account number of all entities holding claims secured by property of the debtor as of the date of filing of the petition. The complete account number of any account the debtor has with the creditor is useful to the trustee and the creditor and may be provided if the debtor chooses to do so. List creditors holding all types of secured interests such as judgment liens, garnishments, statutory liens, mortgages, deeds of trust, and other security interests.

List creditors in alphabetical order to the extent practicable. If a minor child is the creditor, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. R. Bankr. P. 1007(m). If all secured creditors will not fit on this page, use the continuation sheet provided.

If any entity other than a spouse in a joint case may be jointly liable on a claim, place an "X" in the column labeled "Codebtor," include the entity on the appropriate schedule of creditors, and complete Schedule H - Codebtors. If a joint petition is filed, state whether the husband, wife, both of them, or the marital community may be liable on each claim by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community."

If the claim is contingent, place an "X" in the column labeled "Contingent." If the claim is unliquidated, place an "X" in the column labeled "Unliquidated." If the claim is disputed, place an "X" in the column labeled "Disputed." (You may need to place an "X" in more than one of these three columns.)

Total the columns labeled "Amount of Claim Without Deducting Value of Collateral" and "Unsecured Portion, if Any" in the boxes labeled "Total(s)" on the last sheet of the completed schedule. Report the total from the column labeled "Amount of Claim Without Deducting Value of Collateral" also on the Summary of Schedules and, if the debtor is an individual with primarily consumer debts, report the total from the column labeled "Unsecured Portion, if Any" on the Statistical Summary of Certain Liabilities and Related Data.

☐ Check this box if debtor has no creditors holding secured claims to report on this Schedule D.

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE AND ACCOUNT NUMBER. (See Instructions Above.)	CODEBTOR HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED, NATURE OF LIEN, AND DESCRIPTION AND VALUE OF PROPERTY SUBJECT TO LIEN	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM WITHOUT DEDUCTING VALUE OF COLLATERAL	UNSECURED PORTION, IF ANY
ACCOUNT NO. AWD Farms, LLC 1628 E. Southern Avenue, Ste. 9-122 Tempe, AZ 85282-0000	X	Judgment (UCC-1 Against Personal Property) - Business Debt VALUE \$ 3,605.00				3,605.00	
ACCOUNT NO. 0140 Wells Fargo PO Box 30427 Los Angeles, CA 90030		Mortgage for property located at: Alameda Drive, Tempe, AZ. VALUE \$ 165,600.00				233,644.30	68,044.30
ACCOUNT NO.		 VALUE \$					
ACCOUNT NO.		 VALUE \$					
Subtotal (Total of this page)						\$ 237,249.30	\$ 68,044.30
Total (Use only on last page)						\$ 237,249.30	\$ 68,044.30

0 continuation sheets attached

(Report also on
Summary of
Schedules.)

(If applicable, report
also on Statistical
Summary of Certain
Liabilities and Related
Data.)

IN RE LIPIN, NILES SANFORD

Case No. 2:11-bk-26500

Debtor(s)

(If known)

AMENDED SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

State the name, mailing address, including zip code, and last four digits of any account number, of all entities holding unsecured claims without priority against the debtor or the property of the debtor, as of the date of filing of the petition. The complete account number of any account the debtor has with the creditor is useful to the trustee and the creditor and may be provided if the debtor chooses to do so. If a minor child is a creditor, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. R. Bankr. P. 1007(m). Do not include claims listed in Schedules D and E. If all creditors will not fit on this page, use the continuation sheet provided.

If any entity other than a spouse in a joint case may be jointly liable on a claim, place an "X" in the column labeled "Code debtor," include the entity on the appropriate schedule of creditors, and complete Schedule H - Code debtors. If a joint petition is filed, state whether the husband, wife, both of them, or the marital community may be liable on each claim by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community."

If the claim is contingent, place an "X" in the column labeled "Contingent." If the claim is unliquidated, place an "X" in the column labeled "Unliquidated." If the claim is disputed, place an "X" in the column labeled "Disputed." (You may need to place an "X" in more than one of these three columns.)

Report the total of all claims listed on this schedule in the box labeled "Total" on the last sheet of the completed schedule. Report this total also on the Summary of Schedules and, if the debtor is an individual with primarily consumer debts, report this total also on the Statistical Summary of Certain Liabilities and Related Data.

☐ Check this box if debtor has no creditors holding unsecured nonpriority claims to report on this Schedule F.

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER. (See Instructions Above.)	CODEBTOR HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE	CONTINGENT		DISPUTED	AMOUNT OF CLAIM
			UNLIQUIDATED			
ACCOUNT NO. AWD Farms LLC 1628 E. Southern Avenue, Suite 9-122 Tempe, AZ 85282-0000		Unsecured Portion of Judgment				1,682,548.97
ACCOUNT NO. 9943 Bank Of America PO Box 15026 Wilmington, DE 19850						17,952.99
ACCOUNT NO. 1613 Bank Of America PO Box 15026 Wilmington, DE 19850						unknown
ACCOUNT NO. 2452 Bank Of America PO Box 15026 Wilmington, DE 19850						15,075.33

3 continuation sheets attached

Subtotal
(Total of this page) \$ **1,715,577.29**

Total
(Use only on last page of the completed Schedule F. Report also on
the Summary of Schedules and, if applicable, on the Statistical
Summary of Certain Liabilities and Related Data.) \$

IN RE LIPIN, NILES SANFORD

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Debtor(s)

(If known)

AMENDED SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER. (See Instructions Above.)	CODEBTOR HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
ACCOUNT NO. 1941 Bank Of America PO Box 15026 Wilmington, DE 19850						unknown
ACCOUNT NO. 2143 Bank Of America PO Box 15026 Wilmington, DE 19850						10,696.11
ACCOUNT NO. 2636 Bank Of America PO Box 15026 Wilmington, DE 19850						unknown
ACCOUNT NO. 9421 Capital One PO Box 30285 Salt Lake City, UT 84130						804.83
ACCOUNT NO. 8167 Capital One PO Box 30285 Salt Lake City, UT 84130						4,953.38
ACCOUNT NO. 8051 Chase PO Box 15298 Wilmington, DE 19850		Revolving Account (2002-10-24)				5,064.00
ACCOUNT NO. 4268 Chase PO Box 15298 Wilmington, DE 19850						5,851.06

Sheet no. 1 of 3 continuation sheets attached to
Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal
(Total of this page) \$ **27,369.38**

(Use only on last page of the completed Schedule F. Report also on
the Summary of Schedules, and if applicable, on the Statistical
Summary of Certain Liabilities and Related Data.) \$

IN RE LIPIN, NILES SANFORD

Debtor(s)

Case No. 2:11-bk-26500

(If known)

AMENDED SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER. (See Instructions Above.)	CODEBTOR HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
ACCOUNT NO. 1987 Discover PO Box 30943 Salt Lake City, UT 84130						13,143.91
ACCOUNT NO. Estate Of Robert Walker/Eve Walker Keating Law Firm 7702 E. Doubletree Ranch, #300 Scottsdale, AZ 85258	X	Judgment - Business Debt Subject to Setoff	X	X	X	3,165,225.00
ACCOUNT NO. FIA Card Services PO Box 15102 Wilmington, DE 19886					X	5,547.21
ACCOUNT NO. 8141 First Electronic Frys PO Box 825 Draper, UT 84020						4,117.45
ACCOUNT NO. 8337 First National Bank Of Omaha PO Box 2557 Omaha, NE 68103	X					11,998.04
ACCOUNT NO. 6942 GE Money Lowes PO Box 103104 Rosewell, GA 30079						9,000.72
ACCOUNT NO. 4526 GE Money Sams Club PO Box 965003 Orlando, FL						254.10

Sheet no. 2 of 3 continuation sheets attached to
Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal
(Total of this page) \$ **3,209,286.43**

Total
(Use only on last page of the completed Schedule F. Report also on
the Summary of Schedules, and if applicable, on the Statistical
Summary of Certain Liabilities and Related Data.) \$

IN RE LIPIN, NILES SANFORD

Case No. 2:11-bk-26500

Debtor(s)

(If known)

AMENDED SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER. (See Instructions Above.)	CODEBITOR HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
ACCOUNT NO. Great Indoors C/O United Recovery Systems 5800 N. Course Drive Houston, TX 77072						9,014.26
ACCOUNT NO. 3587 Home Depot PO Box 6497 Sioux Falls, SD 57117-6497		Revolving account opened 2007-11-29				1,272.00
ACCOUNT NO. 7941 HSBC Bank PO Box 5253 Carol Stream, IL 60197		Revolving account opened 2001-01-19				6,487.00
ACCOUNT NO. 4129 Sears/CBNA PO Box 6189 Sioux Falls, SD 57117		Revolving Account (2001-12-11)				9,014.00
ACCOUNT NO. The Parsons Co., Inc. Mesch Clark & Rothschild, PC 259 N. Meyer Ave. Tucson, AZ 85701	X	Judgment - Business Debt Subject to Setoff	X	X	X	463,875.00
ACCOUNT NO.						
ACCOUNT NO.						

Sheet no. 3 of 3 continuation sheets attached to
Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal
(Total of this page) \$ **489,662.26**

(Use only on last page of the completed Schedule F. Report also on
the Summary of Schedules, and if applicable, on the Statistical
Summary of Certain Liabilities and Related Data.)

Total
\$ **5,441,895.36**